Income Tax Appeal No. 62 of 2005
Hon'ble P.C. Verma, J.
Hon'ble B.C. Kandpal, J.

Sri Pitambar Maulekhi, learned counsel for the appellant submitted that the controversy raised in this appeal has already been decided by a Division Bench of this Court in Income Tax Appeal No. 17 of 2004, Commissioner of Income Tax, Dehradun Vs. Graphic Era Education Society, Dehradun decided on 22.02.2006 and submitted that the appeal in hand may be decided with the same terms as in the aforesaid appeal.

We have gone through the aforesaid judgment. The facts of the case giving rise to the present appeal are squarely covered and the controversy raised has already been decided by the said judgment passed by Division Bench of this Court in the aforesaid appeal. Hence, the appeal is dismissed on the same terms as in the aforesaid appeal.

(B.C.K., J) **(P.C. V. J.)**

05-06-2006

ISB